

SURROGATE'S COURT OF THE STATE OF NEW YORK, COUNTY OF EXEMPLAR
(FICTIONAL)

Estate of Morgan E. Illustrative (fictional)

First account of Quinn A. Testperson, Executor
For the period March 15, 2025 through February 28, 2026

Matter	Estate of Morgan E. Illustrative (fictional)
Type	Decedent's estate
Fiduciary	Quinn A. Testperson, Executor
Account period	March 15, 2025 through February 28, 2026
Account	First account
Court	Surrogate's Court of the State of New York, County of Exemplar (fictional)
Case no.	2025-0000 (sample)
Date of death	March 15, 2025
Format	New York Surrogate's Court accounting (Official Forms JA-4 / JA-7)

The purpose of this accounting is to show all transactions during the period it covers and the assets on hand at its close. It consists of a summary and the schedules that support each summary line. Please read it carefully. Questions should go to the fiduciary named above.

Reconciliation status. Balanced and reconciled: total charges equal total credits to the cent, and every account ties to its statements.

Format. Principal and income accounts and Schedules A through K in the order and headings of the official Surrogate's Court accounting forms: JA-4 (trust accounting) for trusts, JA-7 (non-trust accounting) for estates.

Sources. 22 NYCRR Surrogate's Forms JA-4 and JA-7; SCPA Article 22 (accounting); SCPA §2307 (commissions); 22 NYCRR §207.40; EPTL Article 11-A (principal and income)

Prepared by the fiduciary using Summafolio software. Summafolio is not a law firm or accounting firm and does not provide legal, tax or investment advice. The fiduciary is responsible for reviewing, signing and filing this account.

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ACCOUNTING: SUMMARY STATEMENT (JA-7 STRUCTURE)

	Amount	Sched.
PRINCIPAL ACCOUNT: CHARGES		
Principal received	254,297.77	A
Realized increases in principal	0.00	A-1
Total principal charges	254,297.77	
PRINCIPAL ACCOUNT: CREDITS		
Realized decreases in principal	1,150.00	B
Funeral and administration expenses	33,445.00	C
Creditors' claims actually paid	5,392.77	D
Distributions of principal	148,000.00	E
Total principal credits	187,987.77	
Principal balance on hand	66,310.00	G
INCOME ACCOUNT		
Income collected (including income on hand at start)	0.00	A-2
Administration expenses chargeable to income	0.00	C-2
Distributions of income	0.00	E-1
Balance of undistributed income on hand	0.00	G-1
COMBINED: total on hand at close	66,310.00	

Notes

- Schedule H (interested parties) must include the search of court records for powers of attorney and assignments; we list the parties you enter.
- Schedule K estate tax apportionment under EPTL 2-1.8 is prepared from your entries; we don't compute estate tax.

PRINCIPAL
SCHEDULE A: PRINCIPAL RECEIVED

Date	Description	Account	Amount
03/15/2025	Cash: Specimen Savings Bank Estate Checking ••6610	Specimen Savings Bank Estate Checking ••6610	0.00
03/15/2025	Cash: Exemplar Brokerage Estate Securities ••3307	Exemplar Brokerage Estate Securities ••3307	4,310.22
03/15/2025	800 sh ABC Example Corp.	Exemplar Brokerage Estate Securities ••3307	96,000.00
03/15/2025	1500 sh Fictional Dividend Mutual Fund	Exemplar Brokerage Estate Securities ••3307	57,750.00
03/15/2025	Decedent's savings account, Example Savings ••1144	Example Savings	84,210.55
03/15/2025	Jewelry and household contents (appraised)	Held by executor	6,500.00
04/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
04/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
05/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
05/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
06/15/2025	DIVIDEND ABCX	Exemplar Brokerage Estate Securities ••3307	560.00
06/20/2025	Refund of auto insurance premium	Specimen Savings Bank Estate Checking ••6610	412.60
06/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
06/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
07/01/2025	IRS TREAS 310 TAX REF final Form 1040	Specimen Savings Bank Estate Checking ••6610	2,318.00
07/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
07/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
08/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
08/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
09/15/2025	DIVIDEND ABCX	Exemplar Brokerage Estate Securities ••3307	280.00
09/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
09/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
10/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
10/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
11/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
11/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
12/15/2025	DIVIDEND ABCX	Exemplar Brokerage Estate Securities ••3307	280.00
12/20/2025	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25

Date	Description	Account	Amount
12/28/2025	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
01/20/2026	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
01/28/2026	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
02/20/2026	DIVIDEND FDMF	Exemplar Brokerage Estate Securities ••3307	131.25
02/28/2026	Interest paid	Specimen Savings Bank Estate Checking ••6610	21.15
Total			254,297.77

Assets on hand at the start (inventory or prior account, at carry value) plus principal received during the period.

**SCHEDULE A-1: REALIZED INCREASES ON SALES, LIQUIDATION OR
DISTRIBUTION**

Date	Description	Shares/units	Net proceeds	Carry value	Gain
None during this period.					
Total			0.00	0.00	0.00

SAMPLE: FICTIONAL DATA

**SCHEDULE B: REALIZED DECREASES ON SALES, LIQUIDATION, COLLECTION
OR DISTRIBUTION**

Date	Description	Shares/units	Net proceeds	Carry value	Loss
08/12/2025	SOLD 400 ABCX @ 118.75 net	400	47,500.00	48,000.00	500.00
10/22/2025	SOLD 500 FDMF @ 37.20 net	500	18,600.00	19,250.00	650.00
Total			66,100.00	67,250.00	1,150.00

SAMPLE: FICTIONAL DATA

SCHEDULE C: FUNERAL AND ADMINISTRATION EXPENSES AND TAXES CHARGED TO PRINCIPAL

Date	Description	Account	Amount
04/05/2025	Hypothetical Funeral Home services	Specimen Savings Bank Estate Checking ••6610	11,875.00
05/15/2025	Surrogate's Court probate filing fee	Specimen Savings Bank Estate Checking ••6610	1,250.00
09/30/2025	Law Offices of Fictional & Partners LLP estate administrat	Specimen Savings Bank Estate Checking ••6610	9,500.00
10/15/2025	Example Tax Associates CPA Form 1041 and 1040 preparation	Specimen Savings Bank Estate Checking ••6610	2,200.00
01/15/2026	Executor commissions to Quinn A. Testperson (SCPA 2307)	Specimen Savings Bank Estate Checking ••6610	8,000.00
02/10/2026	NYS DTF IT-205 fiduciary income tax	Specimen Savings Bank Estate Checking ••6610	620.00
Total			33,445.00

SCHEDULE C-1: UNPAID ADMINISTRATION EXPENSES

Description	Amount
Estimated legal fee for judicial settlement of this account	4,500.00

SAMPLE: FICTIONAL DATA

SCHEDULE D: CREDITORS' CLAIMS

Date	Description	Account	Amount
04/20/2025	Example Card Services final balance (claim)	Specimen Savings Bank Estate Checking ••6610	3,412.77
05/02/2025	Specimen Hospital final bill (claim)	Specimen Savings Bank Estate Checking ••6610	1,980.00
Total			5,392.77

SAMPLE: FICTIONAL DATA

SCHEDULE E: DISTRIBUTIONS OF PRINCIPAL

Date	Description	Account	Amount
11/20/2025	Partial distribution to Sam Exemplar (to Sam Exemplar)	Specimen Savings Bank Estate Checking ••6610	50,000.00
11/20/2025	Partial distribution to Pat Hypothetical (to Pat Hypothetical)	Specimen Savings Bank Estate Checking ••6610	50,000.00
01/05/2026	Distributed in kind: 200 sh ABCX to Sam Exemplar (to Sam Exemplar)	Exemplar Brokerage Estate Securities ••3307	24,000.00
01/05/2026	Distributed in kind: 200 sh ABCX to Pat Hypothetical (to Pat Hypothetical)	Exemplar Brokerage Estate Securities ••3307	24,000.00
Total			148,000.00

SCHEDULE F: NEW INVESTMENTS, EXCHANGES AND STOCK DISTRIBUTIONS

Date	Description	Account	Cost
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None during this period.

Information only; not totaled, since the same cash may be invested more than once.

SAMPLE: FICTIONAL DATA

SCHEDULE G: PRINCIPAL REMAINING ON HAND

Asset	Where held	Basis source	Carry value	Current value
Cash; Specimen Savings Bank Estate Checking ••6610	Specimen Savings Bank Estate Checking ••6610	cash	8,336.03	8,336.03
Cash; Exemplar Brokerage Estate Securities ••3307	Exemplar Brokerage Estate Securities ••3307	cash	12,973.97	12,973.97
1000 sh FDMF	Exemplar Brokerage Estate Securities ••3307	date_of_death	38,500.00	39,050.00
Jewelry and household contents (appraised)	Held by executor	date_of_death	6,500.00	6,500.00
Total			66,310.00	66,860.00

Carry value is the fiduciary acquisition value (date-of-death/inventory value, value on receipt, or cost). Current value is at the close of the period where known.

INCOME
SCHEDULE A-2: INCOME COLLECTED

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE C-2: ADMINISTRATION EXPENSES CHARGEABLE TO INCOME

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE E-1: DISTRIBUTIONS OF INCOME

Date	Description	Account	Amount
None during this period.			
Total			0.00

SAMPLE: FICTIONAL DATA

SCHEDULE G-1: INCOME REMAINING ON HAND

Description	Amount
Undistributed income (cash)	0.00

SAMPLE: FICTIONAL DATA

OTHER

SCHEDULE H: INTERESTED PARTIES

Name	Relationship	Interest	Address
Sam Exemplar	Brother	One-half of residuary estate	9 Placeholder Pl, Exampleton, NY 10000
Pat Hypothetical	Friend	One-half of residuary estate	21 Fiction Rd, Sampleford, NJ 07000

Add the results of the search of court records for powers of attorney, assignments and encumbrances before filing.

SAMPLE: FICTIONAL DATA

SCHEDULE I: COMPUTATION OF COMMISSIONS

Date	Description	Amount
01/15/2026	Executor commissions to Quinn A. Testperson (SCPA 2307)	8,000.00
Total paid this period		8,000.00

Statutory estimate (SCPA §2307(1)): 11,125.91 on a base of 253,147.77. Commission on property received and paid out; specifically bequeathed property is excluded. Estimate before Schedule I. Estimate only; the court or instrument controls.

SAMPLE: FICTIONAL DATA

SCHEDULE J: OTHER PERTINENT FACTS AND CASH RECONCILIATION

Account	Opening balance	Deposits	Withdraw als	Computed ending	Statement ending	Status
Specimen Savings Bank Estate Checking ••6610	0.00	147,173.80	138,837.77	8,336.03	8,336.03	Reconciled
Exemplar Brokerage Estate Securities ••3307	4,310.22	68,663.75	60,000.00	12,973.97	12,973.97	Reconciled

Every account is reconciled to its own statements: opening balance + deposits - withdrawals = statement ending balance.

SAMPLE: FICTIONAL DATA

SCHEDULE K: ESTATE TAXES PAID AND ALLOCATION

Date	Description	Account	Amount
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None during this period.

Allocation under EPTL 2-1.8 to be completed by counsel where applicable.

SAMPLE: FICTIONAL DATA

BENEFICIARY STATEMENTS

Pat Hypothetical

Date	Description	Income	Principal	Total
11/20/2025	Partial distribution to Pat Hypothetical	0.00	50,000.00	50,000.00
01/05/2026	Distributed in kind: 200 sh ABCX to Pat Hypothetical	0.00	24,000.00	24,000.00
Total		0.00	74,000.00	74,000.00

Sam Exemplar

Date	Description	Income	Principal	Total
11/20/2025	Partial distribution to Sam Exemplar	0.00	50,000.00	50,000.00
01/05/2026	Distributed in kind: 200 sh ABCX to Sam Exemplar	0.00	24,000.00	24,000.00
Total		0.00	74,000.00	74,000.00

VERIFICATION

I, Quinn A. Testperson, Executor, have read and examined this accounting, and the facts and figures in the summary and the attached schedules are true and complete to the best of my knowledge and belief. It is a complete report of all cash and property transactions, receipts and disbursements for the period March 15, 2025 through February 28, 2026. [Signature and date. Add the jurat or verification wording your court requires.]

Signature of fiduciary

Date

SAMPLE: FICTIONAL DATA